

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 27TH JUNE 2007 / 6TH ASHADHA 1929

WP(C).No. 19052 of 2007(R)

PETITIONER:

K.A. SALIM,
ROYAL STEEL AGENCIES, V.P.7/204-D,
VALAYANCHIRANGARA, BADHANI JN., VENGOLA,
PERUMBAVOOR.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

THE INTELLIGENCE OFFICER,
SQUAD NO.1, OFFICE OF THE INSPECTING ASST.
COMMISSIONER (INT.), COMMERCIAL TAXES,ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27/06/2007, ALONG WITH WPC NOS. 19054 & 19132 OF 2007
THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) Nos. 19052, 19054 & 19132 of 2007

Dated, this the 27th day of June, 2007

J U D G M E N T

Heard the learned senior counsel appearing for the petitioners and the learned Government Pleader. Petitioners are challenging notice issued under Sec. 45A of the KGST Act proposing penalty for evasion of sales tax. The grievance of the petitioners is that copies of invoices referred to in check post registers are not furnished to the petitioners. Learned Government Pleader submitted that enquiry was conducted in respect of unaccounted manufacture and sale of goods by purchasers of scrap materials and in this regard details of suppliers are collected from check post. Petitioners have transported massive quantity of raw materials through check post and the same is recorded therein is the case of the Department. Learned Government Pleader submitted that apart from entries in check post registers, copies of documents are not available as of now. If documents are missing from check post, it calls for enquiry and action against the persons involved. There will be a direction to the Commissioner to conduct enquiry and take appropriate action

against the officers responsible. So far as this case is concerned, I make it clear that respondents should furnish copies of documents relied on by the Department in penalty proceedings and give an opportunity to the petitioners. It is up to the petitioners to controvert documents or evidence relied on by the department if those are unreliable. These WP(C)s are closed with the above observations.

(C.N.RAMACHANDRAN NAIR, JUDGE)